

EXHIBIT A

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
In re PARMALAT SECURITIES LITIGATION

This document relates to: 04 Civ. 9771 (LAK)
04 Civ. 0030 (LAK)
----- x

MASTER DOCKET
04 MD 1653 (LAK)

DR. ENRICO BONDI,

Plaintiff,

04 Civ. 9771 (LAK)

-against-

GRANT THORNTON INTERNATIONAL, et al.,

Defendants.

----- x
GRANT THORNTON INTERNATIONAL and
GRANT THORNTON LLP,

04 Civ. 0030 (LAK)

Defendants and Third-Party Plaintiffs,

-against-

PARMALAT S.p.A., its affiliated entities, and
Dr. ENRICO BONDI,

Third-Party Defendants.
----- x

Dr. Enrico Bondi's Supplemental Expert Witness Designations

Plaintiff Dr. Enrico Bondi hereby supplements his May 1, 2007 expert witness disclosures by providing the following information:

1. **Mr. Franco Lagro**, PricewaterhouseCoopers S.p.A., Via Monte Rosa 91, 20149 Milan, Italy, (+39) 027 785593. Mr. Lagro is an auditor under the laws of Italy and a partner with the firm of PricewaterhouseCoopers S.p.A. He has a degree in Economics and Commerce and a *Dottore Commercialista e Revisore dei Conti* (certified public accountant in Italy). Mr. Lagro will be compensated at a rate of €620 per hour for any testimony he provides as an expert in this matter.

Mr. Lagro's testimony will be limited to facts and observations already set forth in the reports prepared by PricewaterhouseCoopers S.p.A. for the Extraordinary Administration. Mr. Lagro has not been asked to form any opinions or perform any analysis beyond what is contained in the reports prepared by PricewaterhouseCoopers S.p.A. for the Extraordinary Administration.

The specific reports that contain the basis for Mr. Lagro's expected testimony in this matter are as follows:

(a) **March 14, 2005 Transactions With Bank of America**. An English translation of this report is attached as Exhibit A-1. The Italian original, which was produced to the defendants on October 19, 2005, can be found at P03364674-P03364896. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit A-2 (the documents themselves, which were produced to the defendants on December 2, 2005, can be found at P03466230-P03482231). This report contains Mr. Lagro's findings on:

(i) on the structure and nature of the various transactions between Parmalat and Bank of

America, and (ii) the flow of funds in the transactions, including fees and interest earned by Bank of America and the receipt of payments by Bank of America officials and others.

(b) July 4, 2005 Default of the Parmalat Group - Information on the Increase in Indebtedness and Negative Net Equity. An English translation of this report is attached as Exhibit B-1. The Italian original, which was produced to the defendants on September 29, 2006, can be found at P04592868-P04592955. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit B-2 (the documents themselves, which were produced to the defendants on September 29, 2006, can be found at P04592956-P04593473). This report contains Mr. Lagro's findings on the status and growth of Parmalat's debt, its adjusted net equity, and on the comparisons between what was publicly known about Parmalat versus what was reported on its financial statements.

(c) April 15, 2004 Project Parmatour. An English translation of this report, which was produced to the defendants on October 19, 2005, is attached as Exhibit C-1 (and can be found at P03365346-P03365462). The Italian original, which was produced to the defendants on October 19, 2005, can be found at P03365217-P03365345. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit C-2 (the documents themselves, which were produced to the defendants on January 22, 2007, can be found at P05487170-P05489197 and P05472459-P05474145). This report contains Mr. Lagro's findings on the amounts diverted from the Parmalat group, including specifically (but without limitation) the information contained in Dr. Bondi's Responses to Grant Thornton International's Third Set of Interrogatories.

(d) March 18, 2004 Wishaw Trading S.A. An English translation of this report is attached as Exhibit D-1 (and can be found at P03365829-P03365899). The Italian original can be found at P04605033-P04605103. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit D-2 (the documents themselves can be found at P03774570-P03774651 and P03774652-P03778142). This report contains Mr. Lagro's findings on the amounts diverted from the Parmalat group, including specifically (but without limitation) the information contained in Dr. Bondi's Responses to Grant Thornton International's Third Set of Interrogatories.

(e) June 29, 2004 Intercompany Report of Wishaw Trading SA - Procedure Performed in Brazil. An English translation of this report is attached as Exhibit E-1. The Italian original, which was produced to the defendants on January 12, 2006, can be found at P03774528-P03774569. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit E-2 (the documents themselves, which were produced to the defendants on May 31, 2006, can be found at P04228284-P04228682). This report contains Mr. Lagro's findings on the amounts diverted from the Parmalat group, including specifically (but without limitation) the information contained in Dr. Bondi's Responses to Grant Thornton International's Third Set of Interrogatories.

(f) June 29, 2004 Intercompany Balances Between Wishaw Trading SA and the Parmalat Group on December 31, 2003. An English translation of this report is attached as Exhibit F-1. The Italian original, which was produced to the defendants on May 9, 2006, can be found at PP00488303-PP00488323. All materials that could be identified as being considered by

Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit F-2 (most of the documents themselves, which were produced on October 19, 2005, November 11, 2005, January 12, 2006, and May 9, 2006, can be found at P03774652-P03778142, P03394490-P03394596, PP0484087-PP00484219, and P03365084-P03365216). This report contains Mr. Lagro's findings on the amounts diverted from the Parmalat group, including specifically (but without limitation) the information contained in Dr. Bondi's Responses to Grant Thornton International's Third Set of Interrogatories.

(g) September 28, 2005 Analysis of the Financial Flows of the *Gruppo Turistico Parmatour*, for Fiscal Years 1997-2003. An English translation of this report is attached as Exhibit G-1. The Italian original, which was produced to the defendants on September 29, 2006, can be found at P04679426-P04679746. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit G-2 (the documents themselves, which were produced to the defendants on January 22, 2007, can be found at P05472459-P005489197). This report contains Mr. Lagro's findings on the amounts diverted from the Parmalat group, including specifically (but without limitation) the information contained in Dr. Bondi's Responses to Grant Thornton International's Third Set of Interrogatories.

(h) November 19, 2004 Information about Sata Srl in Bankruptcy. An English translation of this report is attached as Exhibit H-1. The Italian original, which was produced to the defendants on October 19, 2005, can be found at P03365900-P03365987. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions

contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit H-2 (the documents themselves, which were produced to the defendants on April 19, 2007, can be found at P06023224-P06024648). The report contains Mr. Lagro's findings on the amounts diverted from the Parmalat group, including specifically (but without limitation) the information contained in Dr. Bondi's Responses to Grant Thornton International's Third Set of Interrogatories.

(i) February 9, 2004 Parmalat Project Phase One Report: Section Four. An English translation of this report is attached as Exhibit I-1. The Italian original, which was produced to the defendants on October 19, 2005, can be found at P03364372-P03364433. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit I-2 (most of the documents themselves, which were produced April 19, 2007, can be found at P06019055-P06022135). This report contains Mr. Lagro's findings on the amounts diverted from the Parmalat group, including specifically (but without limitation) the information contained in Dr. Bondi's Responses to Grant Thornton International's Third Set of Interrogatories.

(j) August 3, 2005 Transazioni con Graubundner Kantonalbank (GKB). An English translation of this report is attached as Exhibit J-1. The Italian original can be found at P03780835-P03780889. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit J-2 (the documents themselves can be found at P03780835-P03780889). This report contains Mr. Lagro's findings on the structures used by Bank of America officers to divert funds from Parmalat.

A signature page verifying the authorship of the reports above is attached hereto as Exhibit K.

Mr. Lagro provided testimony in the ongoing criminal proceedings in Italy on June 13 and 15, July 6 and September 28, 2006. The parties to these consolidated actions took the deposition of Mr. Lagro on February 26 and 27, 2007. Mr. Lagro has not otherwise given expert testimony in this or any other matter within the past four years. Mr. Lagro has not authored any publications within the last 10 years.

2. **Roberto Megna**, PricewaterhouseCoopers S.p.A., Via Delle Lame 111, 40122 Bologna, Italy, (+39) 051 5281311. Mr. Megna is an auditor under the laws of Italy and a partner with PricewaterhouseCoopers S.p.A. He holds a *Dottore Commercialista e Revisore dei Conti* (certified public accountant in Italy). Mr. Megna will be compensated at a rate of €620 per hour for any testimony he provides as an expert.

An English version of the report being designated is attached as Exhibit L-1. The Italian original, which was produced to the defendants on May 9, 2006, can be found at PP00094617 - PP00095073 (vol. I) and P04558161 - P04558279 (vol. II, part 2). A list of documents relied upon in forming the conclusions contained therein is attached as Exhibit L-2 (the documents identified therein were produced to the defendants on October 3, 2005). Additional documents considered are referenced in the report. The designated report contains Mr. Megna's conclusions on the circumstances surrounding the collapse of Parmalat, including (1) his investigation and reconstruction of the financial statements of Parmalat Finanziaria S.p.A. and Parmalat S.p.A.; (2) his reconstruction of Parmalat's net worth during the years at issue in this litigation; (3) the diversion of funds from Parmalat; and (4) his investigation and

reconstruction of the audits performed by Grant Thornton S.p.A. on Parmalat Finanziaria S.p.A. and Parmalat group entities.

Mr. Megna has not been asked to form any opinions or perform any analysis beyond what is contained in reports he prepared for the Public Prosecutor of Parma.

Mr. Megna was deposed on February 28 and March 1, 2007 by the parties to these consolidated cases, but has not otherwise testified in any case within the past four years. He has not authored any publications within the last 10 years.

The appearance of Mr. Megna as an expert witness is subject to the approval of the Public Prosecutor of Parma.

3. **Oliver Galea**, PricewaterhouseCoopers S.p.A., Via Delle Lame 111, 40122 Bologna, Italy, (+39) 051 5281311. He holds a *Dottore Commercialista e Revisore dei Conti* (certified public accountant in Italy) and is a chartered certified accountant under the laws of England. Mr. Galea is a partner with PricewaterhouseCoopers S.p.A. Mr. Galea will be compensated at a rate of €620 per hour for any testimony he provides as an expert.

An English version of the report being designated is attached as Exhibit L-1. The Italian original, which was produced to the defendants on May 9, 2006, can be found at PP00094617 - PP00095073 (vol. I) and P04558161 - P04558279 (vol. II, part 2). A list of documents relied upon in forming the conclusions contained therein is attached as Exhibit L-2 (the documents identified therein were produced to the defendants on October 3, 2005). Additional documents considered are referenced in the report. The report contains Mr. Galea's conclusions on the circumstances surrounding the collapse of Parmalat, including (1) his investigation and reconstruction of the financial statements of Parmalat Finanziaria S.p.A. and Parmalat S.p.A.; (2) his reconstruction of Parmalat's net worth during the years at issue in this

litigation; (3) the diversion of funds from Parmalat; and (4) his investigation and reconstruction of the audits performed by Grant Thornton S.p.A. on Parmalat Finanziaria S.p.A. and Parmalat group entities.

Mr. Galea has not been asked to form any opinions or perform any analysis beyond what is contained in the reports he prepared for the Public Prosecutor of Parma.

Mr. Galea was deposed on March 2 and 3, 2007 by the parties to these consolidated cases, but has not otherwise testified in any case within the past four years. He has not authored any publications within the past 10 years.

The appearance of Mr. Galea as an expert witness is subject to the approval of the Public Prosecutor of Parma.

4. **Dr. Stefania Chiaruttini**, Chiaruttini, Scandelli, Rivolta & Associati, Via Battisti Cesare 19, 20122 Milan, Italy, (+39) 025 4118178. Dr. Chiaruttini obtained a degree in Economics from the Luigi Bocconi University in Milan in 1986 and became a member of the *Dottori Commercialisti* Association in 1987. She has been a member of the *Revisori Contabili* Association (Auditors' Association) since 1993. Dr. Chiaruttini is being compensated at a rate of €300 per hour.

Dr. Chiaruttini's testimony will be limited to information contained in pages 130 to 443 of her Fourth Report dated June 7, 2004, which is attached as Exhibit M-1. The Italian original of this report, which was produced to the defendants on August 1, 2005, can be found at P01151084-P01151452, and a signed original Italian version can be found at LP0000007216-LP0000007566. A list of documents relied upon in forming the conclusions contained therein is attached as Exhibit M-2. Additional documents considered are referenced in the report. This report contains Dr. Chiaruttini's findings on: (1) the reconstruction of the net worth of Parmalat

entities; (2) the diversion of funds from Parmalat; and (3) material falsifications of the financial statements of Parmalat Finanziaria S.p.A. and other Parmalat group entities Grant Thornton was responsible for auditing.

Dr. Chiaruttini has not been asked to form any opinions or perform any analysis beyond what is contained in the reports she prepared for the Public Prosecutor of Milan.

Dr. Chiaruttini has served as an expert in connection with civil and criminal cases in Italy within the last four years, including matters involving Trevitex S.p.A., Ambra Assicurazioni S.p.A., Lombardia Risorse S.p.A. and Banca Popolare di Luino e Varese. She was also employed as the technical consultant to the Milan Public Prosecutor in its investigation into the collapse of Parmalat Finanziaria S.p.A., and testified in the criminal proceedings in Milan on March 7, 14 and 16, 2006. Dr Chiaruttini was deposed on October 11, 12, 13, 14, 15 and 24, 2006, and was also deposed by the parties to these consolidated actions as a Rule 30(b)(6) witness for Dr. Bondi on February 15 and 16, 2007.

Attached as Exhibit M-3 is a list of matters in which Dr. Chiaruttini has testified within the last four years and a list of publications she has authored within the last ten years.

5. **Dr. Stefano Aldovisi**, Viale Bianca Maria, 24, Milan, Italy, 20129, 39-02-780667. A list of publications authored by Dr. Aldovisi within the last 10 years and a list of cases in which Dr. Aldovisi has testified within the last four years is attached as Exhibit N-1.

Dr. Bondi reserves the right to designate rebuttal expert witnesses to testify in response to defendants' expert disclosures and any expert testimony offered by any witness called by defendants.

Dr. Bondi reserves the right to supplement or amend his designation as new information becomes available.

New York, New York
May 21, 2007

QUINN EMANUEL URQUHART OLIVER & HEDGES LLP

By Loren Kieve /RL
John B. Quinn (JQ 0716)
Peter E. Calamari (PC 3964)
Loren Kieve (LK 3624)
R. Brian Timmons (*pro hac vice*)
Terry L. Wit (TW 3078)

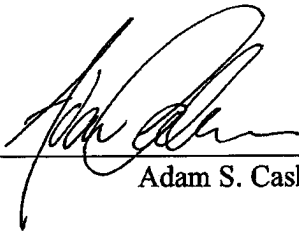
51 Madison Avenue, 22nd Floor
New York, New York 10010
(212) 849-7000
(212) 849-7100 (fax)

Attorneys for plaintiff Dr. Enrico Bondi,
Extraordinary Commissioner of Parmalat Finanziaria
S.p.A., Parmalat S.p.A. and other affiliated entities in
Extraordinary Administration under the laws of Italy
and Attorneys for Parmalat S.p.A.

Certificate of Service

I, Adam S. Cashman, hereby certify that on May 21, 2007, I caused to be served copies of Dr. Bondi's Supplemental Expert Witness Designations by electronic mail addressed to all counsel listed on the parties' mutually maintained *In re Parmalat Securities Litigation* electronic mail service list. Due to the size of the exhibits referenced therein, copies were made available by way of the FTP server commonly available to all parties.

Dated: May 21, 2007
San Francisco, California



Adam S. Cashman

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

MASTER DOCKET
04 MD 1653 (LAK)

In re PARMALAT SECURITIES LITIGATION

This document relates to: 05 Civ. 04015

DR. ENRICO BONDI, Extraordinary
Commissioner of Parmalat Finanziaria, S.p.A.,
Parmalat S.p.A. and other affiliated entities in
Extraordinary Administration under the laws of
Italy,

Plaintiff,

Vs.

1:05 Civ. 04015 (LAK)

BANK OF AMERICA CORPORATION, et al.,

Defendants.

Dr. Enrico Bondi's Supplemental Expert Witness Designations

Plaintiff Dr. Enrico Bondi hereby supplements his expert designations of May 1, 2007 as follows:

1. **Franco Lagro**, PricewaterhouseCoopers S.p.A., Via Monte Rosa 91, 20149 Milan, Italy, (+39) 027 785593. Mr. Lagro is an auditor under the laws of Italy and a partner with the firm of PricewaterhouseCoopers S.p.A. He has a degree in Economics & Commerce and a *Dottore Commercialista e Revisore dei Conti* (certified public accountant in Italy). Mr. Lagro will be compensated at a rate of €620 per hour for any testimony he provides as an expert.

Mr. Lagro's testimony will be limited to facts and analyses already set forth in the following reports prepared by PricewaterhouseCoopers S.p.A. for the Extraordinary Administration. Mr. Lagro has not been asked to form any opinions or perform any analysis beyond what is contained in the reports prepared by PricewaterhouseCoopers S.p.A. for the Extraordinary Administration.

The specific reports that contain the basis for Mr. Lagro's expected testimony in this matter are as follows:

(a) **March 14, 2005 Transactions With Bank of America**. An English translation of this report is attached as Exhibit A-1. The Italian original, which was produced to the defendants on October 19, 2005, can be found at P03364674-P03364896. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit A-2. (The documents themselves, which were produced to the defendants on December 2, 2005, can be found at P03466230-P03482231.) This report contains Mr. Lagro's findings on: (i) the nature and structure of the various transactions between Parmalat and Bank of

America, and (ii) the flow of funds in the transactions, including fees and interest earned by Bank of America and the receipt of payments by Bank of America officials and others.

(b) July 4, 2005 Default of the Parmalat Group - Information on the Increase in Indebtedness and Negative Net Equity. An English translation of this report is attached as Exhibit B-1. The Italian original, which was produced to the defendants on September 29, 2006, can be found at P04592868-P04592955. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit B-2. (The documents themselves, which were produced to the defendants on September 29, 2006, can be found at P04592956-P04593473.) This report contains Mr. Lagro's findings on (i) Parmalat's actual debt position; (ii) its adjusted net equity, and (iii) a comparison between what was publicly known about Parmalat versus what was reported on its financial statements.

(c) April 15, 2004 Project Parmatour. An English translation of this report, which was produced to the defendants on October 19, 2005, is attached as Exhibit C-1 (and can be found at P03365346-P03365462). The Italian original, which was produced to the defendants on October 19, 2005, can be found at P03365217-P03365345. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit C-2. (The documents themselves, which were produced to the defendants on January 22, 2007, can be found at P05487170-P05489197 and P05472459-P05474145.) This report contains Mr. Lagro's findings on the amounts diverted from the Parmalat group, including specifically (but without limitation) the information contained in Dr. Bondi's Supplemental Response to Bank of America's First Set of Interrogatories Number 2.

(d) March 18, 2004 Wishaw Trading S.A. An English translation of this report, which was produced to the defendants on October 19, 2005, is attached as Exhibit D-1 (and can be found at P03365829-P03365899). The Italian original, which was produced to the defendants on January 12, 2006, can be found at P03774570-P03774651. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit D-2. (The documents themselves, which were produced to the defendants on January 12, 2006, can be found at P03774652-P03778142.) This report contains Mr. Lagro's findings on the amounts diverted from the Parmalat group, including specifically (but without limitation) the information contained in Dr. Bondi's Supplemental Response to Bank of America's First Set of Interrogatories Number 2.

(e) June 29, 2004 Intercompany Report of Wishaw Trading SA - Procedure Performed in Brazil. An English translation of this report is attached as Exhibit E-1. The Italian original, which was produced to the defendants on January 12, 2006, can be found at P03774528-P03774569. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit E-2. (The documents themselves, which were produced to the defendants on May 31, 2006, can be found at P04228284-P04228682.) This report contains Mr. Lagro's findings on the amounts diverted from the Parmalat group, including specifically (but without limitation) the information contained in Dr. Bondi's Supplemental Response to Bank of America's First Set of Interrogatories Number 2.

(f) June 29, 2004 Intercompany Balances Between Wishaw Trading SA and the Parmalat Group on December 31, 2003. An English translation of this report is attached as

Exhibit F-1. The Italian original, which was produced to the defendants on May 9, 2006, can be found at PP00488303-PP00488323. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit F-2. (The documents themselves, which were produced on October 19, 2005, November 11, 2005, January 12, 2006, and May 9, 2006, can be found at P03774652-P03778142, P03394490-P03394596, PP0484087-PP00484219, and P03365084-P03365216.) This report contains Mr. Lagro's findings on the amounts diverted from the Parmalat group, including specifically (but without limitation) the information contained in Dr. Bondi's Supplemental Response to Bank of America's First Set of Interrogatories Number 2.

(g) September 28, 2005 Analysis of the Financial Flows of the *Gruppo Turistico Parmatour*, for Fiscal Years 1997-2003. An English translation of this report is attached as Exhibit G-1. The Italian original, which was produced to the defendants on September 29, 2006, can be found at P04679426-P04679746. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit G-2. (The documents themselves, which were produced to the defendants on January 22, 2007, can be found at P05472459-P005489197.) This report contains Mr. Lagro's findings on the amounts diverted from the Parmalat group, including specifically (but without limitation) the information contained in Dr. Bondi's Supplemental Response to Bank of America's First Set of Interrogatories Number 2.

(h) November 19, 2004 Information about Sata Srl in Bankruptcy. An English translation of this report is attached as Exhibit H-1. The Italian original, which was

produced to the defendants on October 19, 2005, can be found at P03365900-P03365987. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit H-2. (The documents themselves, which were produced to the defendants on April 19, 2007, can be found at P06023224-P06024648.) The report contains Mr. Lagro's findings on the amounts diverted from the Parmalat group, including specifically (but without limitation) the information contained in Dr. Bondi's Supplemental Response to Bank of America's First Set of Interrogatories Number 2.

(i) February 9, 2004 Parmalat Project Phase One Report: Section Four. An English translation of this report is attached as Exhibit I-1. The Italian original, which was produced to the defendants on October 19, 2005, can be found at P03364372-P03364433. All materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit I-2. (Most of the documents themselves, which were produced April 19, 2007, can be found at P06019055-P06022135.¹) This report contains Mr. Lagro's findings on the amounts diverted from the Parmalat group, including specifically (but without limitation) the information contained in Dr. Bondi's Supplemental Response to Bank of America's First Set of Interrogatories Number 2.

(j) August 3, 2005 Transactions With Graubundner Kantonalbank. An English translation of this report is attached as Exhibit J-1. The Italian original, which was produced to the defendants on January 12, 2006, can be found at P03780835-P03780889. All

¹ The documents not identified here by Bates range are being uploaded simultaneously with this designation, though we believe them to have been previously produced.

materials that could be identified as being considered by Mr. Lagro in forming the conclusions contained therein (which we believe constitute all significant materials considered by Mr. Lagro) are listed in Exhibit J-2. (The documents themselves, which were produced to the defendants on January 12, 2006, can be found at P03780890-P03782063.) This report contains Mr. Lagro's findings on the structures used by Bank of America officers to divert funds from Parmalat.

A signature page verifying the authorship of the reports above is attached hereto as Exhibit K.

Mr. Lagro provided testimony in the ongoing criminal proceedings in Italy on June 13 and 15, July 6 and September 28, 2006. The parties to these consolidated actions took the deposition of Mr. Lagro on February 26 and 27, 2007. Mr. Lagro has not otherwise given expert testimony in this or any other matter within the past four years. Mr. Lagro has not authored any publications within the last 10 years.

2. **Roberto Megna**, PricewaterhouseCoopers S.p.A., Via Delle Lame 111, 40122 Bologna, Italy, (+39) 051 5281311. Mr. Megna is an auditor under the laws of Italy and a partner with PricewaterhouseCoopers S.p.A. He holds a *Dottore Commercialista e Revisore dei Conti* (certified public accountant in Italy). Mr. Megna will be compensated at a rate of €620 per hour for any testimony he provides as an expert.

An English version of the report being designated is attached as Exhibit L-1. The Italian original, which was produced to the defendants on May 9, 2006, can be found at PP00094617 - PP00095073. A list of documents relied upon in forming the conclusions contained therein is attached as Exhibit L-2. (The documents identified therein were produced to the defendants on October 3, 2005). Additional documents considered are referenced in the report. The designated report contains Mr. Megna's conclusions on the circumstances

surrounding the collapse of Parmalat, including: (1) his investigation and reconstruction of the financial statements of Parmalat Finanziaria S.p.A. and Parmalat S.p.A.; (2) his reconstruction of Parmalat's net worth during the years at issue in this litigation; (3) the diversion of funds from Parmalat, and (4) his investigation into the December 1999 \$300 million transaction between Bank of America and Parmalat's Brazilian operations.

Mr. Megna has not been asked to form any expert opinions or perform any expert analysis beyond what is contained in the reports he prepared for the Public Prosecutor of Parma.

Mr. Megna was deposed on February 28 and March 1, 2007 by the parties to these consolidated cases, but has not otherwise testified in any case within the past four years. He has not authored any publications within the last 10 years.

The appearance of Mr. Megna as an expert witness is subject to the approval of the Public Prosecutor of Parma.

3. **Oliver Galea**, PricewaterhouseCoopers S.p.A., Via Delle Lame 111, 40122 Bologna, Italy, (+39) 051 5281311. He holds a *Dottore Commercialista e Revisore dei Conti* (certified public accountant in Italy) and is a chartered certified accountant under the laws of England. Mr. Galea is a partner with PricewaterhouseCoopers S.p.A. Mr. Galea will be compensated at a rate of €620 per hour for any testimony he provides as an expert.

An English version of the report being designated is attached as Exhibit L-1. The Italian original, which was produced to the defendants on May 9, 2006, can be found at PP00094617 - PP00095073. A list of documents relied upon in forming the conclusions contained therein is attached as Exhibit L-2. (The documents identified therein were produced to the defendants on October 3, 2005). Additional documents considered are referenced in the report. The report contains Mr. Galea's conclusions on the circumstances surrounding the

collapse of Parmalat, including (1) his investigation and reconstruction of the financial statements of Parmalat Finanziaria S.p.A. and Parmalat S.p.A.; (2) his reconstruction of Parmalat's net worth during the years at issue in this litigation; (3) the diversion of funds from Parmalat, and (4) his investigation into the December 1999 \$300 million transaction between Bank of America and Parmalat's Brazilian operations.

Mr. Galea has not been asked to form any expert opinions or perform any expert analysis beyond what is contained in the reports he prepared for the Public Prosecutor of Parma.

Mr. Galea was deposed on March 2 and 3, 2007 by the parties to these consolidated cases, but has not otherwise testified in any case within the past four years. He has not authored any publications within the past 10 years.

The appearance of Mr. Galea as an expert witness is subject to the approval of the Public Prosecutor of Parma.

12. **Dr. Stefania Chiaruttini**, Chiaruttini, Scandelli, Rivolta & Associati, Via Battisti Cesare 19, 20122 Milan, Italy, (+39) 025 4118178. Dr. Chiaruttini obtained a degree in Economics from the Luigi Bocconi University in Milan in 1986 and became a member of the *Dottori Commercialisti* Association in 1987. She has been a member of the *Revisori Contabili* Association (Auditors' Association) since 1993. Dr. Chiaruttini is being compensated at a rate of €300 per hour.

Dr. Chiaruttini's testimony will be limited to information contained in pages 130 to 443 of her Fourth Report dated June 7, 2004, which is attached as Exhibit M-1. The Italian original of this report, which was produced to the defendants on August 1, 2005, can be found at P01151084-P01151452, and a signed original Italian version can be found at LP0000007216-0000007566. A list of documents relied upon in forming the conclusions contained therein is

attached as Exhibit M-2. Additional documents considered are referenced in the report. This report contains Dr. Chiaruttini's findings on: (1) the reconstruction of the net worth of Parmalat entities, (2) the diversion of funds from Parmalat and (3) her investigation into the \$300 million transaction between Bank of America and Parmalat's Brazilian operations.

Dr. Chiaruttini has not been asked to form any expert opinions or perform any expert analysis beyond what is contained in the reports she prepared for the Public Prosecutor of Milan.

Dr. Chiaruttini has served as an expert in connection with civil and criminal cases in Italy within the last four years, including matters involving Trevitex S.p.A., Ambra Assicurazioni S.p.A., Lombardia Risorse S.p.A. and Banca Popolare di Luino e Varese. She was also employed as the technical consultant to the Milan Public Prosecutor in its investigation into the collapse of Parmalat Finanziaria S.p.A., and testified in the criminal proceedings in Milan on March 7, 14 and 16, 2006. Dr Chiaruttini was deposed on October 11, 12, 13, 14, 15 and 24, 2006, and was also deposed by the parties to these consolidated actions as a Rule 30(b)(6) witness for Dr. Bondi on February 15 and 16, 2007.

Attached as Exhibit M-3 is a list of matters in which Dr. Chiaruttini has testified within the last four years and a list of publications she has authored within the last ten years.

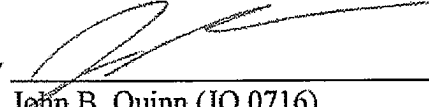
* * *

Dr. Bondi reserves the right to supplement or amend his designation as new information becomes available.

New York, New York
May 21, 2007

QUINN EMANUEL URQUHART OLIVER & HEDGES LLP

By



John B. Quinn (JQ 0716)
Peter E. Calamari (PC 3964)
Jeremy Andersen (*pro hac vice*)

51 Madison Avenue, 22nd Floor
New York, New York 10010
(212) 849-7000
(212) 849-7100 (fax)

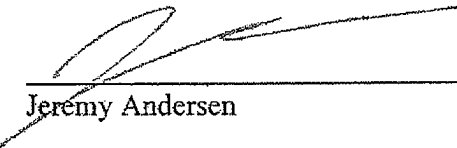
Attorneys for plaintiff Dr. Enrico Bondi,
Extraordinary Commissioner of Parmalat Finanziaria
S.p.A., Parmalat S.p.A. and other affiliated entities in
Extraordinary Administration under the laws of Italy

Certificate of Service

I, Jeremy Andersen, hereby certify that on May 21, 2007, I served the foregoing Supplemental Expert Witness Designation by electronic mail addressed to all counsel listed on the parties' mutually maintained *In re Parmalat Securities Litigation* electronic mail service list.

Due to the size of the Exhibits referenced therein, copies were made available by way of the FTP server commonly available to all parties.

Dated: May 21, 2007
Los Angeles, California



Jeremy Andersen